

# Proposed Local Law Number 8 Of 2023

## County Of Ulster

### **A Local Law Amending The Ulster County Charter, (Local Law No. 2 Of 2006), And Amending The Administrative Code For The County Of Ulster, (Local Law No. 10 Of 2008), To Provide Enhanced Transparency And Accountability Over County Finances**

**BE IT ENACTED**, by the Legislature of the County of Ulster, as follows:

#### **SECTION 1. LEGISLATIVE INTENT.**

The Ulster County Legislature finds that various provisions of the Ulster County Charter and Ulster County Administrative Code should be amended promptly to provide enhanced transparency and accountability over County finances.

Pursuant to Section C-57.B of the Ulster County Charter, the Ulster County Comptroller is mandated to reconcile the County's bank accounts. However, bank account reconciliation is an accounting function, and reconciling of accounts impairs the independence of the Office of the Comptroller. Additionally, guidance from the Office of State Comptroller recommends the reconciling of accounts be handled by the accounting operations staff.

Component units of Ulster County appear on the County's financial statement and therefore impact the taxpayers of Ulster County. The Office of the Comptroller prevailed in litigation brought by a component unit of the County to challenge its audit authority. The Ulster County Legislature finds it necessary to clarify the Comptroller's authority to audit component units, and for the Legislature and Comptroller to obtain digital records and appropriate access to all software licensed or owned by the County or its component units.

Further, the Ulster County Legislature finds that should a vacancy arise in the Office of the Comptroller, that vacancy should be filled with a candidate independent and free of conflicts of interest.

#### **SECTION 2. Section C-53.B(9) of the Ulster County Charter and Section A8-1B.(14) of the Administrative Code are hereby amended to read as follows:**

Maintain the financial books and records **and perform bank reconciliations** for all units of County government unless otherwise required by law.

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**SECTION 3. Section C-57.B of the Ulster County Charter and Section A9-2.B of the Ulster County Administrative Code are hereby amended to read as follows:**

B. Procure from the depositories **and investments** with which the Commissioner of Finance shall have deposited the funds and monies coming into the Comptroller's possession statements, at least monthly, of all monies deposited by the Commissioner of Finance or paid out pursuant to the Comptroller's order, and ~~reconcile such statements with the County accounts~~ **review bank reconciliations as prepared by the Commissioner of Finance.**

**SECTION 4. Section C-57.G of the Ulster County Charter and Section A9-2.G of the Ulster County Administrative Code are hereby amended to read as follows:**

G. As he or she determines necessary or appropriate, audit any department, program, ~~or~~ function, **or component unit** of County government to assess the degree to which its operation is economical, efficient and/or effective;

**SECTION 5. Section C-57.H of the Ulster County Charter and Section A9-2.H of the Ulster County Administrative Code are hereby amended to read as follows:**

H. To conduct studies and investigations in furtherance of his or her functions and, in connection therewith, to obtain and employ professional and technical advice, appoint citizens' committees, commissions and boards, subpoena witnesses **and documents (including digital records and read only access to software licensed by or owned by the County or its component units)**, administer oaths, and require the production of books, papers and other evidence deemed necessary or material to such studies or investigations. A subpoena issued under this section shall be regulated by the Civil Practice Law and Rules together with any state or federal laws or rules that may be applicable. The subpoena shall not extend to disclose the identity or jeopardize the safety of victims, confidential informants, witnesses, and undercover officers or operatives;

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**SECTION 6.** Section C-11.K of the Ulster County Charter and Section A2-5.11 of the Ulster County Administrative Code are hereby amended to read as follows:

To conduct studies and investigations in furtherance of its legislative functions and, in connection therewith, to obtain and employ professional and technical advice, appoint citizens' committees, commissions and boards, subpoena witnesses **and documents (including digital records and read only access to software licensed by or owned by the County or its component units)**, administer oaths, and require the production of books, papers and other evidence deemed necessary or material to such studies or investigations. A subpoena issued under this section shall be regulated by the Civil Practice Law and Rules together with any state or federal laws or rules that may be applicable. The subpoena shall not extend to disclose the identity or jeopardize the safety of victims, confidential informants, witnesses, and undercover officers or operatives;

**SECTION 7.** Section C-60.A of the Ulster County Charter and Section A-9-5.A. are hereby amended to read as follows:

A. Filling Comptroller vacancy. If a vacancy occurs in the office of the Comptroller of Ulster County for any reason other than the expiration of a term, the County Legislature shall fill this office ad interim by the appointing of a person fully qualified by law, **and meeting the independence standards set forth by the United States Government Accountability Office (GAO) in that agency's most recent revision of Government Auditing Standards** to hold that office by a majority of its full number at its next regularly scheduled session or at a special session held for the purpose, and any such session shall be held no sooner than two weeks after the vacancy occurs, **and no later than one month after the vacancy occurs.**

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**SECTION 8. Mandatory Referendum Question: The question that shall be submitted to the voters is as follows:**

“In order to improve transparency and accountability of Ulster County’s financial operations and oversight, protect taxpayer funds, and comply with state and federal auditing guidance, the County of Ulster proposes to move bank reconciliation authority from the Office of the Comptroller to the Department of Finance, clarify the audit authority of the Office of the Comptroller over component units of the County, allow the Legislature and Comptroller to obtain digital records and appropriate access to all software licensed or owned by the County or its component units, and appropriately fill any vacancy in the Office of the Comptroller. Shall these amendments to the Ulster County Charter approved as Proposed Local Law # 8 of 2023 be adopted and become part of the Ulster County Charter?”

**SECTION 9. SEVERABILITY.**

In the event that any portion of this local law is found to be invalid, such finding will not have any effect on either the remaining portions or applications of this local law or any provisions of the Ulster County Charter and Ulster County Administrative Code, which shall remain in full force and effect.

**SECTION 10. EFFECTIVE DATE.**

Pursuant to Municipal Home Rule Law Section 23, this Local Law shall not become operative unless and until this Local Law is approved by the duly qualified voters of Ulster County in a manner prescribed by law at the general election on November 7, 2023, and thereafter filed with the Secretary of State.